

**EXHIBIT “H”**

**Fill in this information to identify the case:**

Debtor 1 Blue Diamond Air Systems, Inc.  
 Debtor 2 \_\_\_\_\_  
 (Spouse, if filing) \_\_\_\_\_  
 United States Bankruptcy Court Eastern District of New York  
 Case number: 22-72698

**FILED**  
 U.S. Bankruptcy Court  
 Eastern District of New York  
 1/8/2024  
 Robert A. Gavin, Clerk

## Official Form 410

### Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

**Part 1: Identify the Claim**

<b>1. Who is the current creditor?</b>	<u>NEW YORK STATE DEPARTMENT OF LABOR</u> Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor _____	
<b>2. Has this claim been acquired from someone else?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
<b>3. Where should notices and payments to the creditor be sent?</b>  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	<b>Where should notices to the creditor be sent?</b> <u>NEW YORK STATE DEPARTMENT OF LABOR</u> Name _____ <u>STATE CAMPUS BLDG 12 RM 256</u> <u>ALBANY, NY 12240</u>  Contact phone <u>5184575384</u> Contact email <u>BANKRUPTCY@LABOR.NY.GOV</u> Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	<b>Where should payments to the creditor be sent? (if different)</b> Name _____  Contact phone _____ Contact email _____
<b>4. Does this claim amend one already filed?</b>	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Claim number on court claims registry (if known) <u>8</u> Filed on <u>02/17/2023</u> MM / DD / YYYY	
<b>5. Do you know if anyone else has filed a proof of claim for this claim?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

<b>6. Do you have any number you use to identify the debtor?</b>	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>0784</u>
<b>7. How much is the claim?</b>	\$ <u>97616.57</u> <div style="float: right; text-align: right;"> <b>Does this amount include interest or other charges?</b>  <input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).         </div>
<b>8. What is the basis of the claim?</b>	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as healthcare information.  <u>UNEMPLOYMENT INSURANCE CONTRIBUTIONS</u>
<b>9. Is all or part of the claim secured?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. <b>Nature of property:</b> <input type="checkbox"/> Real estate. If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other. Describe: _____  <b>Basis for perfection:</b> _____  Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  <b>Value of property:</b> \$ _____  <b>Amount of the claim that is secured:</b> \$ _____  <b>Amount of the claim that is unsecured:</b> \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)  <b>Amount necessary to cure any default as of the date of the petition:</b> \$ _____  <b>Annual Interest Rate</b> (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable
<b>10. Is this claim based on a lease?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____
<b>11. Is this claim subject to a right of setoff?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Check all that apply:	Amount entitled to priority
A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.	<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	\$ _____
	<input type="checkbox"/> Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	\$ _____
	<input type="checkbox"/> Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	\$ _____
	<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ 97616.57
	<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
	<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(_) that applies	\$ _____
* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.		

**Part 3: Sign Below**

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157 and 3571.

Check the appropriate box:

- ☐ I am the creditor.  
☒ I am the creditor's attorney or authorized agent.  
☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.  
☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 1/8/2024  
MM / DD / YYYY

/s/ MARTA COLE

Signature

Print the name of the person who is completing and signing this claim:

Name	MARTA COLE		
Title	First name	Middle name	Last name
	UI EMPLOYER COMPLIANCE AGENT		
Company	NEW YORK STATE DEPARTMENT OF LABOR		
Address	Identify the corporate servicer as the company if the authorized agent is a servicer		
	STATE CAMPUS BLDG 12 RM 256		
	Number Street		
	ALBANY, NY 12240		
Contact phone	City	State	ZIP Code
5184575384			
	Email	BANKRUPTCY@LABOR.NY.GOV	

## Employer Insolvency Profile

<b>EMPLOYER NAME</b>	<b>DOCKET NO.:</b>	<b>TYPE:</b>	<b>PETITION FILED:</b>
BLUE DIAMOND AIR SYSTEMS INC		22-72698	Chapter 11 10/4/2022
1165 STATION ROAD	<b>TELEPHONE:</b>	<b>EXT</b>	<b>ER Number</b>
MEDFORD, NY 11763			
<b>COURT</b>	<b>ATTORNEY</b>	<b>TRUSTEE</b>	
U.S. Bankruptcy Court	DAWN KIRBY	MARC A PERGAMENT	
<b>DISTRICT</b>	<b>FIRM NAME</b>	<b>FIRM NAME</b>	
Eastern District of New York	Kirby, Aisner & Curley LLP	WEINBERG GROSS & PERGAMENT LLP	
290 Federal Plaza	700 Post Rd	400 GARDEN CITY PLAZA, STE 309	
Central Islip, NY 11722	Scarsdale, NY 10583	GARDEN CITY, NY 115303336	
	<b>TELEPHONE:</b>	<b>TELEPHONE</b>	
		(516) 877-2424	

### Remarks:

#### LetterLog:

Administrative	10/4/2022	12/31/2022	\$8,338.22	usomac	2/17/2023
Priority Claim	10/1/2020	6/30/2022	\$78,761.00	usomac	11/2/2022
Priority Claim	10/1/2020	9/30/2022	\$85,670.71	usomac	11/17/2022
Priority Claim	10/1/2020	10/3/2022	\$86,273.15	usomac	2/17/2023
Priority Claim	10/1/2020	10/3/2022	\$89,278.35	usomac	1/8/2024

Employer	TYPE	DATE	NOTE	SUB TYPE	AMOUNT
Priority Claim					
10/01/20-09/30/21	4/2020-3/2021		581(d)		3,586.28
10/01/21-09/30/22	4/2021-3/2022		581(d)		3,005.20
10/01/21-12/31/21	4/2021		ACCRUED INT		462.92
01/01/22-03/31/22	1/2022		ACCRUED INT		2,900.28
04/01/22-06/30/22	2/2022		ACCRUED INT		189.81
10/01/21-12/31/21	4/2021		Cont		5,715.01
01/01/22-03/31/22	1/2022		Cont		56,868.20
04/01/22-06/30/22	2/2022		Cont		9,038.50
07/01/22-09/30/22	3/2022		Cont		6,909.71
10/01/22-10/03/22	4/2022		Cont		287.52
04/01/21-12/31/21	2/2021-4/2021		Posted Interest		314.92
Total by Type: Priority Claim					89,278.35
Administrative Expense Claim					
10/04/22-12/31/22	4/2022		CONT		8,338.22
Total by Type: Administrative Expense Claim					8,338.22
Grand Total					97,616.57